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Docket No. C14-161672M/ISI

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of

Akira Ibuka, et al.

Serial No.: 10/670,523

Group Art Unit: 2627

Filed: September 26, 2003

Examiner: Tan X. Dinh

For: AUDIO PLAYBACK DEVICE CAPABLE OF INDEPENDENT OPERATIONS IN DUAL MODES

Mail Stop RCE
Honorable Commissioner of Patents
Alexandria, VA 22313-1450

**PETITION AND FEE FOR EXTENSION OF TIME
UNDER 37 C.F.R. 1.136(a)**

Sir:

Applicants hereby petition for a one-month extension of time to respond to the Office Action mailed February 27, 2007. A Request for Continued Examination is being filed simultaneously herewith. The extension fee in the amount of \$120.00 is included in the total fee for filing the Request for Continued Examination for the above-identified application, a check for which accompanies this submission. A duplicate copy of this sheet is enclosed.

The Commissioner is authorized to charge any deficiencies in fees and credit any overpayment of fees to Attorney's Deposit Account No. 50-0481.

Respectfully submitted,

Sean M. McGinn, Esq.
Registration No. 34,386

Date: 6/27/07
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